

New Proposed Rule Amendment

The proposed rule amendment can be found on the Utah State Tax Commission website <http://tax.utah.gov/commission/rules>. The rules will be published in the Utah Bulletin **September 15, 2012** and the Public comment will end on **October 15, 2012**.

Rule Number: Rule R861-1A-20
Rule Title: Time of Appeal Pursuant to Utah Code Ann. Sections 59-1-301, 59-1-501, 59-1-1410, 59- 2-1007, 59-7-517, [59-10-532, 59-10-533,] 59-10-535, 59-12-114, 59-13-210, 63G-4-201, 63G-4- 401, 68-3-7, and 68-3-8.5.

Summary: The proposed amendment deletes references to statutes that have been repealed and replaces those references with the correct statutory citation.

Rule Number: Rule R861-1A-46
Rule Title: Procedures for Purchaser Refund Requests Pursuant to Utah Code Ann. Sections 59-1-1410 and 59-12-110.

Summary: The proposed rule defines a purchaser refund request as a request for a refund of sales taxes submitted by a person other than the seller that originally collected and remitted the sales tax to the Tax Commission; indicates the information that must be provided to the Tax Commission when submitting a purchaser refund request; provides that an applicant that qualifies may choose to have the purchaser refund request reviewed by a sampling method, rather than a 100 percent review of the transactions included in the refund request; provides that a purchaser refund request will be decreased by the amount of those transactions for which required information is not provided to the Tax Commission within the specified time period, and will be treated as dismissals that may be appealed only on the issue of whether the required information was received by the Tax Commission within the specified time.

Rule Number: Rule R884-24P-33
Rule Title: [2012]2013 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-301.

Summary: Section 59-2-107 authorizes the State Tax Commission to promulgate rules that define classes of items considered to be personal property and provide valuation percent good schedules to value locally assessed personal property. County assessors must use the percent good schedules as contained in this rule. Any deviation which affects an entire class or type of personal property requires a written report documenting the schedule change to be submitted to the Tax

Utah State Tax Commission
Rule Summary Sheet
Monday, August 27, 2012

Commission for approval prior to use. 2012 HB 387 requires the repeal of the schedule for short life expensed property and the creation of a new schedule for noncapitalized personal property.